

APPENDIX L

STATE, CITY, AND COUNTY TAX COMPUTATION ALGORITHMS

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NOTES FOR CITY and STATE TAXES

AWARDS

When calculating city or state taxes on awards, TSP, TSP Catchup, FEHB, FSA HC, FSA DC, and TFBP are not subtracted.

STUDENT LOAN REPAYMENT (SLR)

The capability shall be provided for NPPS to calculate the state and city tax deductions for Student Loan Repayments (SLR) when the individual elects to have NPPS do so. (This is indicated by SLR CASH IND = blank, on the SLR screen). The state and city tax deduction will be computed as follows:

$$A + (B * C)$$

Where,

A = State (or City) Tax Withholding Deduction
(refer to state tax computation / city tax computation).

B = SLR Repayment Amount

C = TAX AWARD PERCENT

TRANSPORTATION FRINGE BENEFIT PROGRAM (TFBP)

The capability shall be provided to allow a taxable earnings deduction for TFBP. The TFBP amount, which will be entered biweekly from a Payroll screen, is subtracted from taxable earnings prior to the final tax computation process for all States and Cities. The resultant taxable earnings value will never be allowed to be less than zero. The entered TFBP amount may be either a positive or a negative amount. Generally speaking, a positive entered TFBP amount will lower taxes, and a negative entered TFBP amount will increase taxes. Negative TFBP amounts are permitted for TFBP entry so that adjustments can be made to TFBP processed amounts from previous pay periods.

THRIFT SAVINGS PLAN (TSP) CATCHUP

The capability shall be provided to compute state tax and city tax deduction to include TSP Catch-up deduction in the same manner as the

regular TSP deduction, for those participating states/cities that currently use the regular TSP deduction in the computation.

FLEXIBLE SPENDING ACCOUNT (FSA)

The capability shall be provided to allow a taxable earnings deduction for FSA Health Care (HC) and Dependent Care (DC) deductions in all states and cities except New Jersey and Pennsylvania. New Jersey will not allow either HC or DC deductions. Pennsylvania will allow only HC deductions.

STATE TAXES

ALABAMA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Alabama state tax withholding deduction as follows:

$$((A - B) * C + D) / 26 + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$((A + B + C - H - I - J - K - L) * 26) - D - E - F - G$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Percentage of Gross Earnings (refer to the following computation)

E = Annualized Federal Tax (Federal Tax: B/W * 26)

F = Personal Exemption (refer to the following computation)

G = Exemption Amount (refer to the following computation)

H = Thrift Savings Plan (TSP)

I = FEHB

J = TFBP BW ST AMT

K = FSA HC: BW Ded

L = FSA DC: BW Ded

The Percentage of Gross Earnings shall be computed as follows:

$$((A + B + C - D - E - F - G - H) * 26) * .20$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Biweekly FEHB Non-waived Deduction

F = TFBP BW ST AMT

G = FSA HC: BW Ded
H = FSA DC: BW Ded

The Percentage of Gross Earnings shall not exceed the following limits.

State Tax: Marital Code	State Tax: Dependent Flag	Percentage of Gross Limit
S	Y	2000.00
S	Blank	2000.00
M		4000.00
H		2000.00

The Personal Exemption shall be computed as follows:

State Tax: Marital Code	State Tax: Dependent Flag	Personal Exemption
S	Y	0.00
S	Blank	1500.00
M		3000.00
H		3000.00

The Exemption Amount shall be computed as follows:

A * B

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

ARIZONA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Arizona state tax withholding deduction as follows:

$$(A * B) + C$$

Where,

A = Federal Tax: B/W

B = State Tax: Alternate Percent (determined by employee)

C = State Tax: Additional W/H

CALIFORNIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly California state tax withholding deduction as follows:

$$(A - B) * C + D - E + F$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = Tax Credit (refer to the following computation)

F = State Tax: Additional W/H

No State Tax: B/W shall be computed if the employee meets any of the following low income criteria.

State Tax: Marital Code	State Tax: Exemptions	Gross Earnings
S	-	<391.00
M	< 2	<391.00
M	> 1	<781.00
H	-	<781.00

The Taxable Gross shall be computed as follows:

$$A + B + C - D - G - E - F - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Additional Exemption Amount (refer to the following computation)

F = Standard Deduction (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Additional Exemption Amount shall be computed as follows:

<u>Additional Exemptions</u>	<u>Exemption Amount</u>
1	38.00
2	77.00
3	115.00
4	154.00
5	192.00
6	231.00
7	269.00
8	308.00
9	346.00
10	385.00
>10	38.00 * State Tax: Additional Exempts

The Standard Deduction shall be computed as follows:

<u>State Tax: Marital Code</u>	<u>State Tax: Exemptions</u>	<u>Standard Deduction</u>
S	-	118.00
M	< 2	118.00
M	> 1	236.00
H	-	236.00

The Tax Credit shall be computed as follows:

<u>State Tax: Exemptions</u>	<u>Tax Credit</u>
1	3.15
2	6.31
3	9.46
4	12.62
5	15.77
6	18.92
7	22.08
8	25.23
9	28.38
10	31.54
>10	3.15 * State Tax: Exemptions

COLORADO STATE TAX

The capability shall be provided for NPPS to compute the biweekly Colorado state tax withholding deduction as follows: Withholding deductions shall be rounded to the nearest dollar. Amounts under 50 cents shall be rounded down to 0 cents. Amounts from 50 to 99 shall be rounded up to the next dollar.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

CONNECTICUT STATE TAX

The capability shall be provided for NPPS to compute the biweekly Connecticut state tax withholding deduction as follows:

$$(A - (A * B)) / 26 + C$$

Where,

A = Annual Tax Amount (refer to the following computation)

B = Annual Tax Credit Percent (refer to the following computation)

C = State Tax: Additional W/H (value will be positive for additional withholding; negative for reduced withholding)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt From St Tax Flag = E).

The Annual Tax Amount shall be computed as follows:

If filing status is "A" or "D" and A (taxable gross) is less than or equal to 10,000.00,

$$A * .03$$

If A (taxable gross) is greater than 10,000.00

$$A - 10,000 * .050 + 300.00$$

If filing status is "B" and A (taxable gross) is less than or equal to 16,000.00

$$A * .03$$

If A (taxable gross) is greater than 16,000.00

$$A - 16,000 * .050 + 480.00$$

If filing status is "C" and A (taxable gross) is less than or equal to 20,000.00

$$A * .03$$

If A (taxable gross) is greater than 20,000.00

$$A - 20,000 * .050 + 600.00$$

Where,

A = Taxable Gross (refer to the following computation)

The Taxable Gross shall be computed as follows:

$$(A + B + C - D - F - G - H - I) * 26 - E$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Personal Exemption (refer to following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Personal Exemption shall be computed as follows:

If State Tax: Filing Status Flag = A

Taxable Wages		Personal Exemption
Over	Not Over	
0	24,000	12,000
24,000	25,000	11,000
25,000	26,000	10,000
26,000	27,000	9,000
27,000	28,000	8,000
28,000	29,000	7,000
29,000	30,000	6,000
30,000	31,000	5,000
31,000	32,000	4,000
32,000	33,000	3,000
33,000	34,000	2,000
34,000	35,000	1,000
35,000	and over	0

If State Tax: Filing Status Flag = B

Taxable Wages		Personal Exemption
Over	Not Over	
0	38,000	19,000
38,000	39,000	18,000
39,000	40,000	17,000
40,000	41,000	16,000
41,000	42,000	15,000
42,000	43,000	14,000
43,000	44,000	13,000
44,000	45,000	12,000
45,000	46,000	11,000
46,000	47,000	10,000
47,000	48,000	9,000
48,000	49,000	8,000
49,000	50,000	7,000
50,000	51,000	6,000
51,000	52,000	5,000
52,000	53,000	4,000
53,000	54,000	3,000
54,000	55,000	2,000
55,000	56,000	1,000
56,000	and over	0

If State Tax: Filing Status Flag = C

Taxable Wages		Personal Exemption
Over	Not Over	
0	48,000	24,000
48,000	49,000	23,000
49,000	50,000	22,000
50,000	51,000	21,000
51,000	52,000	20,000
52,000	53,000	19,000
53,000	54,000	18,000
54,000	55,000	17,000
55,000	56,000	16,000
56,000	57,000	15,000
57,000	58,000	14,000
58,000	59,000	13,000
59,000	60,000	12,000
60,000	61,000	11,000
61,000	62,000	10,000
62,000	63,000	9,000
63,000	64,000	8,000
64,000	65,000	7,000
65,000	66,000	6,000
66,000	67,000	5,000
67,000	68,000	4,000
68,000	69,000	3,000
69,000	70,000	2,000
70,000	71,000	1,000
71,000	and over	0

If State Tax: Filing Status Flag = D

Personal Exemption amount is 0.00

The Annual Tax Credit Percent shall be computed as follows:

If State Tax: Filing Status Flag = A

Taxable Wages		Tax Credit Percent
Over	Not Over	
0	12,000	100%
12,000	15,000	75%
15,000	15,500	70%
15,500	16,000	65%
16,000	16,500	60%
16,500	17,000	55%
17,000	17,500	50%
17,500	18,000	45%
18,000	18,500	40%
18,500	20,000	35%
20,000	20,500	30%
20,500	21,000	25%
21,000	21,500	20%
21,500	25,000	15%
25,000	25,500	14%
25,500	26,000	13%
26,000	26,500	12%
26,500	27,000	11%
27,000	48,000	10%
48,000	48,500	09%
48,500	49,000	08%
49,000	49,500	07%
49,500	50,000	06%
50,000	50,500	05%
50,500	51,000	04%
51,000	51,500	03%
51,500	52,000	02%
52,000	52,500	01%
52,500	and over	0%

If State Tax: Filing Status Flag = B

Taxable Wages		Tax Credit Percent
Over	Not Over	
0	19,000	100%
19,000	24,000	75%
24,000	24,500	70%

24,500	25,000	65%
25,000	25,500	60%
25,500	26,000	55%
26,000	26,500	50%
26,500	27,000	45%
27,000	27,500	40%
27,500	34,000	35%
34,000	34,500	30%
34,500	35,000	25%
35,000	35,500	20%
35,500	44,000	15%
44,000	44,500	14%
44,500	45,000	13%
45,000	45,500	12%
45,500	46,000	11%
46,000	74,000	10%
74,000	74,500	09%
74,500	75,000	08%
75,000	75,500	07%
75,500	76,000	06%
76,000	76,500	05%
76,500	77,000	04%
77,000	77,500	03%
77,500	78,000	02%
78,000	78,500	01%
78,500	and over	0%

If State Tax: Filing Status Flag = C

Taxable Wages		Tax Credit Percent
Over	Not Over	
0	24,000	100%
24,000	30,000	75%
30,000	30,500	70%
30,500	31,000	65%
31,000	31,500	60%
31,500	32,000	55%
32,000	32,500	50%
32,500	33,000	45%
33,000	33,500	40%
33,500	40,000	35%
40,000	40,500	30%
40,500	41,000	25%
41,000	41,500	20%

41,500	50,000	15%
50,000	50,500	14%
50,500	51,000	13%
51,000	51,500	12%
51,500	52,000	11%
52,000	96,000	10%
96,000	96,500	09%
96,500	97,000	08%
97,000	97,500	07%
97,500	98,000	06%
98,000	98,500	05%
98,500	99,000	04%
99,000	99,500	03%
99,500	100,000	02%
100,000	100,500	01%
100,500	and over	0%

If State Tax: Filing Status Flag = D

Tax Credit Percent is 0

DISTRICT OF COLUMBIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly District of Columbia state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

GEORGIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Georgia state tax withholding deduction as follows:

$$((A - B) * C + D) + E$$

Where,

A = Taxable Gross (refer to computation below)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Standard Deduction Allowance (refer to table below)

G = Withholding Exemption Allowance (refer to computation below)

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

Standard Deduction Allowance shall be determined as shown below:

Marital Status	Filing Status	Standard Deduction Allowance
M	J	115.00
M	S	57.50
S	Blank	88.50
H	Blank	88.50

Valid marital statuses are M, S and H; valid filing statuses are J and S. If marital status S or H is used, filing status must be Blank.

Withholding Exemption Allowance shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (103.85)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

The employee state tax computation will be performed using one of three Tax Rate Tables - F, G, or H. The tax rate table that will be used for a particular computation is derived from the Marital Status (M, S, or H) and Filing Status (J or S).

Valid marital statuses that may be entered on the "FTAX" screen are M, S or H. The marital status on this screen cannot be Blank. Filing Status J or S may only be used with Marital Status M. The Working Spouse Flag will be used to identify tax situations with working spouses. State withholding tax should be computed using Tax Rate Tables F, G or H as shown below:

Marital Status	Filing Status	Working Spouse Flag	Tax Rate Table
M	J	Blank	F
M	J	Y	G
M	S	Blank	G
S	Blank	Blank	H
H	Blank	Blank	F

HAWAII STATE TAX

The capability shall be provided for NPPS to compute the biweekly Hawaii state tax withholding deduction as follows:

$$((A - B) * C + D) + E$$

Where,

A = Taxable Gross (refer to computation below)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Withholding Exemption Allowance (refer to computation below)

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (40.00)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

The employee state tax computation will be performed using one of two Tax Rate Tables – A or B. The tax rate table that will be used for a particular computation is derived from the Marital Status (S or M).

Valid marital statuses that may be entered on the “FTAX” screen are S and M. The marital status on this screen cannot be Blank. State withholding tax should be computed using Tax Rate Tables A and B as shown below:

Marital Status	Tax Rate Table
S	A
M	B

ILLINOIS STATE TAX

The capability shall be provided for NPPS to compute the biweekly Illinois state tax withholding deduction as follows:

$$(A - B) * C + D$$

Where,

A = Taxable Gross (refer to computation below)

B = Withholding Exemption Allowance (refer to computation below)

C = State Tax Withholding Rate (3%)

D = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = TFBP BW ST AMT

G = FSA HC: BW Ded

H = FSA DC: BW Ded

Withholding Exemption Allowance shall be computed as follows:

$$((A * B) + (C * D)) / 26$$

Where,

A = State Tax: Exemptions

B = Basic Personal Exemption Allowance (2,000.00)

C = State Tax: Additional Exemptions

D = Additional Personal Exemption Allowance (1,000.00)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

Marital Status, Filing Status and Tax Rate Tables are not required in computing Illinois state tax.

INDIANA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Indiana state tax withholding deduction as follows:

$$(A * B) + C$$

Where,

A = Taxable Gross (refer to computation below)

B = State Tax Withholding (3.4%)

C = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Withholding Exemption Allowance (refer to computation below)

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

Withholding Exemption Allowance shall be computed as follows:

$$(A * B) + (C * D)$$

Where,

A = State Tax: Exemptions

B = Personal Exemption Allowance (38.46)

C = State Tax: Additional Exemptions

D = Additional Personal Exemption Allowance (57.69)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

Marital Status, Filing Status and Tax Rate Tables are not required in computing Indiana state tax.

LOUISIANA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Louisiana state tax withholding deduction as follows:

$$(A - B) / 26 + C$$

Where:

A = Annual tax before Tax Credit (refer to following)

B = Annual Tax Credit (refer to following)

C = STATE TAX: ADDITIONAL W/H

Annual tax before Tax Credit shall be computed as follows:

Married:

If A < 25000.00 then A * .0210

If A < 50000.01 then ((A - 25000.00) * .0345) + 525.00

If A > 50000.00 then ((A - 50000.00) * .048) + 1387.50

Single:

If A < 12500.00 then A * .0210

If A < 25000.01 then ((A - 12500.00) * .0345) + 262.50

If A > 25000.00 then ((A - 25000.00) * .048) + 693.75

Where:

A = Taxable Gross (Refer to following)

Taxable Gross shall be computed as follows:

$$((A - B + C + D - F - G - H - I) * 26)$$

Where:

A = Gross Earnings

B = Biweekly TSP Total Deduction

C = Adjustments to Gross Earnings

D = Foreign Differential

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

Annual Tax Credit shall be computed as follows:

Married:

If $A < 25000.00$ then $A * .0210$
 Otherwise $((A - 24999.99) * .0345) + 525.00$

Single:

If $A < 12500.00$ then $A * .0210$
 Otherwise $((A - 12499.99) * .0345) + 262.50$

Where:

A = Annual exempt amount (Refer to following)

Annual exempt amount shall be computed as follows:

Married:

$9000.00 + (A * 1000.00)$

Single:

$4500.00 + (A * 1000.00)$

Where:

Married:

If State Tax: Exemptions > 2
 Then $A = (\text{State Tax: Exemptions}) - 2$
 Otherwise $A = 0$

Single:

If State Tax: Exemptions > 1
 Then $A = (\text{State Tax: Exemptions}) - 1$
 Otherwise $A = 0$

MARYLAND STATE TAX

The capability shall be provided for NPPS to compute the biweekly Maryland state tax withholding deduction as follows:

$$(A * B) + C$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Award Percent (Note: The TAX-AWARD-PERCENT in TTAX is the sum of the local MD tax percent plus the state of MD tax percent.)

C = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$(A + B + C - F) - D - E - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Standard Deduction (refer to the following computation)

E = Exemption Amount (refer to the following computation)

F = Biweekly TSP Total Deduction

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA HC: BW Ded

The Standard Deduction shall be computed as follows:

$$(A + B + C - D - E - F - G - H) * .15$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Biweekly FEHB Non-waived Deduction

F = TFBP BW ST AMT

G = FSA HC: BW Ded

H = FSA DC: BW Ded

The Standard Deduction shall not be greater than 77.00 or less than 58.00.

The Exemption Amount shall be computed as follows:

$A * B$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

MASSACHUSETTS STATE TAX

The capability shall be provided for NPPS to compute the biweekly Massachusetts state tax-withholding deduction as follows:

$$A * B + C$$

Where,

A = Taxable Gross (refer to the following computation)

B = State Tax Withholding Rate ¹

C = State Tax Additional Withholding (value will be positive for additional withholding; negative for reduced withholding) ²

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Current Pay Period Social Security (FICA) and Medicare Deduction
(up to an annual maximum of 2,000)

G = Withholding Exemption Allowance (refer to following computation)

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

¹ The State Tax Withholding Rate is the same for all employees regardless of Marital Status.

² State tax withholding may be decreased by an additional Reduction Amount determined from information provided by the employee on Form M-4 in accordance with the table shown below:

Marital Status	Reduction Amount
M	5.00
S	5.00
H	5.00

The reduction amount may be entered as a negative value in the "Additional Amount" field of the FTAX screen. These amounts should be doubled if both the employee and the employee's spouse are blind.

Withholding Exemption Allowance shall be computed as follows:

$$A * B + C$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (39.00) ¹

C = Additional Exemption Amount (88.00) ²

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

¹ The Tax Table Exemption Amount is the same for all employees regardless of Marital Status.

² The Additional Exemption Amount is the same for all employees regardless of Marital Status.

(If no exemptions are claimed, the exemption amount will be \$0.00)

MICHIGAN STATE TAX

The capability shall be provided for NPPS to compute the biweekly Michigan state tax withholding deduction as follows:

$$A * B + C$$

Where,

A = Taxable Gross (refer to the following computation)

B = State Tax Withholding Rate (4.10%) ¹

C = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Withholding Exemption Allowance (refer to following computation)

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

Withholding Exemption Allowance shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (115.38) ²

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

¹ The State Tax Withholding Rate is the same for all employees regardless of Marital Status.

² The Tax Table Exemption Amount is the same for all employees regardless of Marital Status

Marital Status, Filing Status and Tax Rate Tables are not required in computing Michigan state tax.

MISSISSIPPI STATE TAX

The capability shall be provided for NPPS to compute the biweekly Mississippi state tax withholding deduction as follows: (Rounded to whole dollars)

$$(((A - B) * C + D) / 26) + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$((A + B + C - D - G - H - I - J) * 26) - (E + F)$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Standard Deduction (refer to the following computation)

F = Total Exemption (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Standard Deduction shall be computed as follows:

State Tax: Marital Code	Standard Deduction	
S	2300.00	Single
M	4600.00	Married
H	3400.00	Single

The Total Exemption shall be computed as follows:

$$A + (B * D) + (C * D)$$

Where,

A = Personal Exemption (determined by employee as the alternate amount) (see below)

B = State Tax: Exemptions (dependents claimed)

C = State Tax: Additional Exempts (age and blindness exemption)

D = Tax Table Exempt Amount

If A = ZERO, then the alternate amount will be determined by the State Tax Marital Code as follows:

State Tax: Marital Code	Alternate Exemption Amount
S	6000.00
M	12000.00
H	9500.00

MISSOURI STATE TAX

The capability shall be provided for NPPS to compute the biweekly Missouri state tax withholding deduction as follows:

$$(((A - B) * C + D)/26 + E) \text{ (Rounded to nearest dollar)}$$

Where,

A = Annual Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H (B/W)

Annual Taxable Gross shall be computed as follows:

$$(A + B + C - D - E - F - G - H) * 26 - (I + J + K)$$

Where,

A = Biweekly Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Biweekly FEHB Non-waived Deduction

F = TFBP BW ST AMT

G = FSA HC: BW Ded
 H = FSA DC: BW Ded
 I = Standard deduction
 J = Exemption Allowance (refer to the following computation)
 K = Annualized Federal Tax (refer to the following computation)

Annual Exemption Allowance shall be computed as shown below:

Marital Status = Single or Married: $A * \text{Exemption-Allowance-Amount}$
 Marital Status = Head of Household: 3500 for the first allowance, then
 For each additional,
 $A * \text{Exemption-Allowance-Amount}$

Where,
 A = Number of Exemption Allowances

Annualized Federal Tax shall be computed as follows:

$A * 26$

Where,
 A = Bi-weekly Federal Tax Withheld

Annual Federal Tax may not exceed:

- 1) 5,000 (Marital Status = Single, Head of Household or Married with Working Spouse)
- 2) 10,000 (Marital Status = Married with non-Working Spouse)

MONTANA STATE TAX

The capability shall be provided for NPPS to compute the biweekly MONTANA withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

Notes: Tax deductions are calculated to the nearest whole dollar.

Marital status is blank on FTAX and TTAX. One set of rates for everybody.

NEBRASKA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Nebraska withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

Note: An edit on the FTAX screen. Withholding Allowances for Nebraska should be the same as has been listed for Federal allowances.

NEW JERSEY STATE TAX

The capability shall be provided for NPPS to compute the biweekly New Jersey state tax withholding deduction as follows:

$$((A - B) * C + D) + E$$

Where,

A = Taxable Gross (refer to computation below)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax Additional Withholding

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = Withholding Exemption Amount (refer to computation below)

G = TFBP BW ST AMT

Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (38.40)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E).

The employee state tax computation will be performed using Tax Rate Table A, B, C, D, or E. The tax rate table that will be used for a particular computation is derived from the Marital Status (S, M or H) and/or Filing Status Flag (A, B, C, D, E).

If the marital status is entered as S, M, or H and the filing status is “Blank” on the “FTAX” screen, withholding tax should be computed using the Tax Rate Tables shown below:

Marital Status	Filing Status Flag	Tax Rate Table
S	Blank	A
M	Blank	B
H	Blank	B

If the marital status is used in conjunction with any filing status (i.e., A, B, C, D E) on the “FTAX” screen, taxes should be computed in accordance with the corresponding Tax Rate Table (A, B, C, D, E) regardless of the marital status entered as shown below:

Filing Status Entered on FTAX	Tax Rate Table used for W/H Calculation
A	A
B	B
C	C
D	D
E	E

NEW MEXICO STATE TAX

The capability shall be provided for NPPS to compute the biweekly New Mexico state tax withholding deduction as follows: No deduction shall be taken if the computed withholding is less than .46.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$(A - B + C + D) - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Biweekly TSP Total Deduction

C = Adjustments to Gross Earnings

D = Foreign Differential

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

NEW YORK STATE TAX

The capability shall be provided for NPPS to compute the biweekly New York state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Personal Exemption (refer to the following computation)

F = Exemption Amount (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Personal Exemption shall be computed as follows:

State Tax:	Personal
<u>Marital Code</u>	<u>Exemption</u>
S	268.30
M	287.50

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

NORTH CAROLINA STATE TAX

The capability shall be provided for NPPS to compute the biweekly North Carolina state tax withholding deduction as follows:

$$(A * B - C) / 26 + D$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Rate Associated with the Tax Table Earnings Floor

C = Tax Table Floor Withholding

D = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$((A + B + C - D - G - H - I - J) * 26) - E - F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Standard Deduction (refer to the following computation)

F = Personal Exemption (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Standard Deduction shall be computed as follows:

State Tax:	Standard
<u>Marital Status</u>	<u>Deduction</u>
S	3000.00
M	3000.00
H	4400.00

The Personal Exemption shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

OHIO STATE TAX

The capability shall be provided for NPPS to compute the biweekly Ohio state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

OREGON STATE TAX

The capability shall be provided for NPPS to compute the biweekly Oregon state tax deduction as follows:

$$((A * B) - C) + D$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Percent (refer to the following table)

C = Withholding allowance credit (refer to the following computation)

D = State Tax: Additional W/H

Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Bi-weekly Federal Tax (If D > 115.00 use 115.00)

E = Bi-weekly TSP Total Deduction

F = Bi-weekly FEHB Non-waived

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

Tax percent shall be computed as follows:

<u>State Tax:</u> <u>Marital Code</u>	<u>State Tax:</u> <u>Exemptions</u>	<u>Tax</u> <u>Percent</u>
M	N/A	7
S	>3	7
S	<4	9

Withholding allowance credit shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

PENNSYLVANIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Pennsylvania state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly FEHB Non-waived Deduction

E = TFBP BW ST AMT

F = FSA HC: BW Ded

UTAH STATE TAX

The capability shall be provided for NPPS to compute the biweekly Utah state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - F - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

F = Exemption Amount (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW ST AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

VIRGINIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly Virginia state tax withholding deduction as follows:

$$((A - B) * C + D) / 26 + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$((A + B + C - D - F - G - H - I) * 26) - 2500 - E$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

WEST VIRGINIA STATE TAX

The capability shall be provided for NPPS to compute the biweekly West Virginia state tax withholding deduction as follows:

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW ST AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table exempt amount

WISCONSIN STATE TAX

The capability shall be provided for NPPS to compute the biweekly Wisconsin state tax withholding deduction as follows:

$$((A - B) * C + D - E) / 26 + F$$

Where,

A = Annual Taxable Gross (refer to computation below)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = Withholding Exemptions Credit (refer to computation below)

F = State Tax Additional Withholding

Annual Taxable Gross shall be computed as follows:

$$(A + B + C - D - E - F - G - H) * 26$$

Where,

A = Bi-weekly Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = TSP Total Deduction

E = FEHB Total Deduction

F = TFBP BW ST AMT

G = FSA HC: BW Ded

H = FSA DC: BW Ded

Withholding Exemptions Credit shall be computed as follows:

$$A * B$$

Where,

A = State Tax: Exemptions

B = Tax Table Exemption Amount (22.00)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt from St Tax Flag = E)

The employee state tax computation will be performed using one of two Tax Rate Tables - A or B. The tax rate table that will be used for a particular computation is derived from the Marital Status (S or M).

Valid marital statuses that may be entered on the "FTAX" screen are S and M. The marital status on this screen cannot be Blank. State withholding tax should be computed using Tax Rate Tables A and B as shown below:

Marital Status	Tax Rate Table
S	A
M	B

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CITY TAXES

BROOK PARK CITY TAX

The capability shall be provided for NPPS to compute the biweekly Brook Park city tax (City Tax: Code "005") withholding deduction as follows:

$$(A + B + C - H - I) * D - E; \text{ or } F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Tax Table Rate

E = Tax Table Floor Withholding

F = Local Tax Entity: Alt Amount (2)

H = FSA HC: BW Ded

I = FSA DC: BW Ded

CLEVELAND CITY TAX

The capability shall be provided for NPPS to compute the biweekly Cleveland city tax (City Tax: Code "003") withholding deduction as follows:

$$(A + B + C - H - I) * D - E; \text{ or } F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Tax Table Rate

E = Tax Table Floor Withholding

F = Local Tax Entity: Alt Amount (2)

H = FSA HC: BW Ded

I = FSA DC: BW Ded

FAIRVIEW PARK, OHIO, CITY TAX

The capability shall be provided for NPPS to compute the biweekly Fairview Park City tax (City Tax: Code "004") withholding deduction as follows:

$$(A + B + C - H - I) * D - E; \text{ or } F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Tax Table Rate

E = Tax Table Floor Withholding

F = Local Tax Entity: Alt Amount (2)

H = FSA HC: BW Ded

I = FSA DC: BW Ded

NEW YORK CITY RESIDENT CITY TAX

The capability shall be provided for NPPS to compute the biweekly New York City Resident (City Tax: Code of "001") city tax withholding deduction as follows:

$$(A - B) * C + D$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I - J$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Deduction Amount (refer to the following computation)

G = Biweekly FEHB Non-waived Deduction

H = TFBP BW CTY AMT

I = FSA HC: BW Ded

J = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

$$A * B$$

Where,

A = City Tax: Exemptions

B = Tax Table exempt amount

The Deduction Amount shall be computed as follows:

<u>City Tax: Marital Code</u>	<u>Deduction Amount</u>
S	192.30
M	211.50

NEW YORK CITY NON-RESIDENT CITY TAX

The capability shall be provided for NPPS to compute the biweekly New York City Non-Resident (City Tax: Code of "002") city tax withholding deduction as follows:

$$(A - B) * C + D$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

The Taxable Gross shall be computed as follows:

$$A + B + C - D - E - F - G - H - I$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Exemption Amount (refer to the following computation)

F = Biweekly FEHB Non-waived Deduction

G = TFBP BW CTY AMT

H = FSA HC: BW Ded

I = FSA DC: BW Ded

The Exemption Amount shall be computed as follows:

Gross Earnings

At Least	But Less Than	Exemption Amount
0.00	145.00	0.00
145.00	385.00	115.00
385.00	769.00	77.00
769.00	1154.00	38.00
1154.00	And Up	0.00